

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (Canceled)

Claim 2 (Previously Presented) A process according to claim 13, comprising:

- a catalytic reaction a) simultaneously introducing an aliquot quantity of oil and the monoalcohol into said first reactor, pre-heated to a temperature in the range 180°C to 210°C and at an operating pressure in the range 4 to 6 MPa;
- b) completely or partially evaporating a reaction mixture leaving the first catalysis reactor of the excess mono-, encouraging separation of the glycerol formed, which is recovered;
- c) introducing the ester mixture into the second reactor with addition of the equivalent by weight of monoalcohol;
- d) complete evaporation of the mixture from step c) undergoes complete evaporation of the excess monoalcohol, and eliminating residual glycerol formed.

Claim 3 (Canceled)

Claim 4 (Currently Amended) A process according to claim 13 [[3]], wherein the zinc aluminate of the catalyst is of the spinel type.

Claim 5 (Previously Presented) A process according to claim 13 , wherein the two reactors are substantially identical in size and step c) is carried out under the catalysis conditions of the first catalysis step a).

Claim 6 (Previously Presented) A process according to claim 13, wherein the starting oil is unrefined, naturally fatty acid-rich degummed rapeseed, soya or sunflower oil.

Claim 7 (Previously Presented) A process according to claim 13, wherein the starting oil is naturally fatty acid-rich exotic African palm, palm nut oil or coconut oil.

Claim 8 (Previously Presented) A process according to claim 13, wherein an unrefined acid oil freed of its phospholipids and/or gums and with an acid number between 0.5 and 20 is used.

Claim 9 (Previously Presented) A process according to claim 8, wherein the acid number is between 1 and 15.

Claim 10 (Previously Presented) A process according to claim 8, wherein the acid number is between 2 and 12.

Claim 11 (Previously Presented) A process according to claim 9, wherein the oil results from pressure and/or extraction and has undergone degumming to obtain a residual phosphorous content of less than 10 ppm followed by drying to obtain a residual water content of less than 500 ppm.

Claim 12 (Previously Presented) A process according to claim 13, wherein the mono alcohol is methanol.

Claim 13 (Previously Presented) A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising first catalytically reacting in the presence of a heterogeneous fixed bed catalyst said vegetable or animal oil with C1 to C5 monoalcohols in a first reactor, and second catalytically reacting in the presence of a heterogeneous fixed bed catalyst the ester mixture previously obtained, in a second reactor, transesterifying said vegetable or animal oils and simultaneously esterifying their free acidity.

Claim 14 (Previously Presented) A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising:

- (a) catalytically reacting said vegetable or animal oils in a first reactor with C1 to C5 mono-alcohols in the presence of a heterogeneous fixed bed catalyst, to esterify free acidity and transesterify the oils;
- (b) treating the reaction product from the first catalytic reactor so as to completely or partially evaporate excess mono-alcohols and at least partially separating resultant glycerol; and
- (c) introducing resultant mixture of transesterified oils into a second reactor along with additional mono-alcohol, in the presence of a heterogeneous fixed bed catalyst, so as to increase the yield of resultant transesterified oils; and separating residual glycerol and mono-alcohols from the resultant transesterified oils.

Claim 15 (Previously Presented) A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising first catalytically reacting in the presence of a heterogeneous fixed bed catalyst comprising a zinc aluminate mixed oxide of the formula $ZnAl_2O_4 \cdot xZnO \cdot yAl_2O_3$, in which x and y each represent a number in the range 0 to 2, said vegetable or animal oil with C1 to C5 monoalcohols in a first reactor, and second catalytically reacting in the presence of a heterogeneous fixed bed catalyst the ester mixture previously obtained, in a second reactor, transesterifying said vegetable or animal oils and simultaneously esterifying their free acidity.